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OSCOLA 4th ed.

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Provided by:

16. *When Collector to Strike off Land to the State.* Whenever any land shall be offered for sale for taxes due thereon, and at such sale the amount of taxes due thereon shall not be bid for the same, it shall be the duty of the collector to bid such lands in for the state, and execute and file in the Probate clerk's office, a proper deed therefor, subject to the owner's rights of redemption, as in other cases; and it shall be the further duty of such collector, to make an annual return to the Auditor of Public Accounts, of all lands purchased at such sale for the state, and the amount of taxes secured by such purchases.

See a. 21; c. 20, a. 20, 21.

ART. 14. *Amendment of Article Ten—Feb. 21, 1842.*

The second section of the above-recited Act is so amended as to authorize the oath therein required to be taken by tax collectors, to be administered by any justice of the peace, within the county for which such collector may be elected; and upon the certified copy of such oath, from the justice of the peace, the Treasurer or Auditor may be authorized to receive the claims or warrants in settlement of the collector's account.

Time and relief to county and collector of Carroll, as to assessment, &c., of 1841, Feb. 16th, 1842.. 165.

Offices of assessor and collector of Marion united, Feb. 28th, 1842.. 238.

See a. 17, § 12.

ART 15. *An Act to amend the Revenue Laws of this State, July 26, 1843*
. 41 to 48.

§ 1. Repealing 1841, s 16.. 58.

2. *Notice of Collector's Sale to be as that of Sheriff for sale of Realty.* So much of the the thirty-seventh section of "An act to provide for the revenue of this State, approved Feb. 6, 1841," as requires the collectors of taxes to advertise tax sales in a newspaper, is hereby repealed; and all sales of real estate distrained for taxes shall be made in like manner and upon like notice as now required by law upon sales of real estate made by sheriff's upon executions.

See a. 9 s 37—a. 17, s 26—a. 21.

4. *Fifty or one hundred per centum for Redemption of Land.* So much of the fifteenth section of 'An act, supplementary to an act to provide for the revenue of this State, approved February 6, 1841,' as authorizes the owner of lands sold for taxes to redeem the same by paying the purchaser the sum of money paid by him for the taxes and costs of sale, together with sixteen per cent. per annum upon said sum, is hereby so amended as to require the payment of fifty per centum upon said sums, if redeemed within twelve months, and if not within twelve months, one hundred per centum.

See act 1846.. 155—a. 12, s 15—a. 17, s 27, 28, 59—a. 21—c. 20, a 20, 21.

7. *Sheriff to be Collector after first of November—his qualifications, duties, and liabilities accordingly.* The office of tax collector, from and after the first day of November next, shall be abolished, and from and after that time all the duties required by law of the tax collector shall be performed by the sheriffs of the several counties, who shall receive for their services three per cent. on the amount by them collected, and shall be liable for a failure or neglect of any duty required by law, or for embezzlement or conversion to their own use of any state or county taxes to any amount, to the same penalties now prescribed by law against tax collectors: and besides the bond now required by law, the sheriff shall give another bond for collection of taxes, in the same penalty, and conditioned in manner now prescribed by law for bonds of tax collectors.

Offices again separated, February 24, 1844 s. 12, a. 16. But see March 5, 1846, a. 17, s 12.

The other sections of this act, of a general nature, have been re-enacted or superseded. They make several provisions of local and particular relief.

ART. 16. An Act to Amend and Reduce into one the several Acts in relation to the Revenue of this State, and for other purposes —February 4, 1844 . . 57 to 8 6.

§ 1. *Rates of Taxation.* The following taxes shall be assessed and collected within this state, to wit: An *ad valorem* tax of three-tenths of one per cent. on all lands of this state, not excepted by the ordinance admitting this state into the Union, or specially exempted by provisions of this act—on all money loaned at interest by individuals, or employed by them in the purchase of notes, bonds, checks, bills of credit of any description whatever as security for money advanced—on all goods, wares, and merchandize sold by any regular merchant—on all bank stock, subscribed for in any incorporated bank in this state, which shall not have paid a bonus for its charter, or been exempted by the provisions thereof (except stock subscribed for and owned by the state, or some incorporated literary or charitable institution.) An *ad valorem* tax of two and one-half per cent. on all merchandize sold by an auctioneer or transient vender of goods; an *ad valorem* tax of one per cent. on each pleasure-carriage, watch, and clock (except such as are kept for sale by merchants and artizans.) A tax of ten dollars on each nine or ten pin alley, or any alley of the same kind kept for public play; a tax of fifty dollars per annum on each theatre and each race track; and one dollar on each and every Bowie knife; a tax of one cent on each head of cattle over the number of twenty owned by any one individual; a poll tax of fifty cents on every free white male between the ages of twenty-one and fifty years; a tax of one dollar and a half on each and every free colored male between the age of twenty one and fifty years; and of seventy-five cents for each and every slave under sixty and over five years of age; and on each slave under the age of five years, twenty-five cents; an *ad valorem* tax of two per cent. on all gold or silver above the amount of fifty dollars manufactured otherwise than into coin, except jewelry worn about the person, and such as is kept for sale by merchants or artizans; an *ad valorem* tax of three-tenths of one per cent., on each piano; an *ad valorem* tax of one per cent. on each race, saddle, or carriage horse, and each horse kept by livery-stable keepers for hire: a *ad valorem* tax of one-fourth of one-per cent. on all public toll ferries, bridges, and turnpikes; a tax of two dollars on each duelling or pocket pistol, except such as are kept for sale by merchants or artizans, or kept for use by military companies; for each stallion or jackass, for whose services as such money or other valuable thing is received, a sum equal to the price of one mare, to be demanded and collected at any time during the season by the assessor, who shall pay over the same to the tax collector.

Tax on slaves and land changed a. 17, s. 1.

6. *In what County Person and Property Assessed.* Every person shall be assessed in the county in which he resides at the time of assessment, for each and every article and item of taxation which he or she is liable to pay under the provisions of the first section of this act: and when the line between two counties divides a tract of land, it shall, if occupied, be assessed in the county in which the occupant resides; if unoccupied, each part shall be assessed in the county in which the same may lie; and all personal property owned by any person in any county other than that of his or her residence, shall be assessed in the county in which the same is situated; and if he or she